



FORM VA-4b
DEPARTMENT OF TAXATION

VIRGINIA EMPLOYEE'S WITHHOLDING INCOME TAX CREDIT
FOR INCOME TAXES PAID TO ANOTHER STATE

For use by an employee liable to both Virginia and another state for income taxes on earned or business income when Virginia will allow an out-of-state tax credit on its individual income tax return.

Print full name _____ Social Security Number _____

Print home address _____ (street and number of rural route) _____ (city, town or post office) _____ (ZIP Code)

SECTION A
TO BE COMPLETED
BY EMPLOYEE

I will qualify for \$ _____ Virginia income tax credit for income taxes paid to another state on my _____ Virginia individual income tax return, Form _____. This income is taxable by Virginia and the State (or District) of _____. I am a (check one) ☐ resident ☐ non-resident of Virginia. I declare under penalty of law that the above information is true, correct and complete. If the amount of the expected out-of-state tax credit changes, I will inform my employer within two weeks of the change.

SIGNED _____ DATE _____

SECTION B
TO BE COMPLETED
BY EMPLOYEE

1. Estimated tax credit for the year per employee's statement in Section A
2. Number of pay periods remaining in the year
3. Divide Line 1 by Line 2
REDUCE THE VIRGINIA INDIVIDUAL INCOME WITHHOLDING TAX PER PAY PERIOD BY THE AMOUNT ON LINE 3. _____
KEEP THIS FORM WITH THE EMPLOYEE'S FORM VA-4.



INSTRUCTIONS



EMPLOYEE:

If you are eligible for an out-of-state tax credit on your Virginia individual income tax return under the provisions of Section 58.1-332, *Code of Virginia*, complete this form to authorize your employer to allow a portion of the credit each pay period to reduce the Virginia income taxes withheld from your wages. The definitions for "resident" and "nonresident" in Section A and the directions for computing the credit for taxes paid to another state are in the instructions for completing the Virginia resident and nonresident individual income tax returns.



EMPLOYER:

On receipt of this form, properly executed by the employee, complete Section B. This form authorizes you to reduce the amount of Virginia withholding taxes normally withheld by the amount in Section B. If the employee becomes ineligible for this withholding out-of-state tax credit, resume the full amount of withholding beginning with the first payroll period ending after you receive a notice of change of status or otherwise become aware of the employee's change of status.

